

House Bill 1352

By: Representative McCall of the 30<sup>th</sup>

A BILL TO BE ENTITLED

AN ACT

1 To amend Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to  
2 exemptions from state sales and use taxes, so as to provide an exemption for certain items  
3 used in mining or quarrying operations; to repeal conflicting laws; and for other purposes.

4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

5 **SECTION 1.**

6 Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from  
7 state sales and use taxes, is amended by adding a new paragraph to read as follows:

8 "(29.2) The sale or use of machines, machinery components, equipment, repair parts, and  
9 tooling for use in mining or quarrying operations;"

10 **SECTION 2.**

11 All laws and parts of laws in conflict with this Act are repealed.